

Welfare-to-Work Grant Program Closeout Guide

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[Closeout Guide—Forms Supplement](#)

WtW Grant Program Closeout Guide Information

Preface

This guide is intended to assist California's Local Workforce Investment Areas (LWIA) and Special Project Subgrantees in closing out subgrants funded by the Welfare to Work (WtW) program. Included within the guide are instructions, required forms and a contact list of the Workforce Investment Division's (WID) staff responsible for the various closeout activities.

Closeout Instructions

All WtW Subgrantees are required to submit a closeout package 50 days after the expiration date of the subgrant. All documents requiring a signature must be signed by the designated signatory authority approved to sign the subgrant. Two copies, with original signatures, must be sent to the following address:

Employment Development Department
Workforce Investment Division
Financial Management Unit
Attn: WtW Closeout Desk
P.O. Box 826880, MIC 69
Sacramento, CA 94280-0001

The closeout package must include the following:

- Document Checklist
- Final Closeout Transmittal Sheet
- Closeout Status of Cash (one each for SALT and WtW Grants)
- Final Summary of Expenditures (one each for SALT and WtW Grants)
- Subgrantee Release form
- Subgrantee's Assignment of Refunds, Rebates, and Credits Form
- Contract Closeout Tax Certification Form
- Closeout Inventory Form
- Government Property Closeout Inventory Certification Form
- 15 Percent End of Project Report (FOR 15 PERCENT SUBGRANTEES ONLY)

Subgrantees should issue closeout instructions to their contractors, providing sufficient "lead" time to conduct an orderly closeout of WtW operations. These instructions should also include the name and phone number of the awarding agency staff that the sub-contractor can contact if questions arise.

WtW Final Expenditure Reports

A final WtW Summary of Expenditures report is submitted once the subgrantee has determined that all costs associated with the grant have been accrued. This is accomplished by marking "Y" in line I. 6. "Final Report" on the Summary of Expenditures. This may be filed prior to the actual closeout date of the subgrant. Once the "Y" is entered on line I. 6. no further reports will be required for individual grant codes until a closeout is submitted. However, when submitting the closeout report a "C" must be entered on the Summary of Expenditures, line I. 6. to indicate that a closeout report is being filed and appropriate closeout documentation will follow. A copy of the Summary of Expenditures with a "C" entered on line I. 6. must be included in the closeout package.

Timeline

The timeline below for Program Year (PY) 1997/1998 and PY 1999/2000 represents timeframes only for closeout activities required for the WtW program. It does not supercede the normal quarterly financial reporting process.

Subgrant Number	PY	Subgrant End Date	JTA Electronic Entry Due	Hard Copy Due to WID
W8XXXXX 85%-Formula	97/98	6/29/01	8/20/01	8/20/01
W8XXXXX 15%-Competitive Grants	97/98	variable	50 days	50 days
W9XXXXX 85%-Formula	99/00	6/29/02	8/20/02	8/20/02
W9XXXXX 15%-Competitive Grants W0XXXXX 15%-Competitive Grants	99/00	variable	To be determined	To be determined

Participant Reporting

Participant reports are not required to be submitted with the closeout package. However, WtW operating entities must terminate or transfer participants in the Job Training Automation (JTA) system prior to submitting a closeout package. Instructions for transferring or terminating participants are contained in the JTA WtW Client Forms Handbook and WtW Information Bulletin WB00-42.

**Welfare-to-Work
Employment Development Department
Contact List**

Financial Management Unit	Title	Telephone	Fax	E-Mail
Dave Rexius	Manager	916-654-8502	916-654-9586	draxius@edd.ca.gov
Grey Rider	WtW Analyst	916-654-7508	916-654-9586	grider@edd.ca.gov
Tristyn Schmidt	Welfare-to-Work	916-654-7617	916-654-9586	tschmidt@edd.ca.gov

Automation and Local Support Unit	Title	Telephone	Fax	E-Mail
Annette Wolfgang	Manager	916-654-9600	916-654-9586	awolfgan@edd.ca.gov
Cheron Dudley	Analyst	916-653-0202	916-654-9586	Cdudley2@edd.ca.gov

Fiscal Programs Division	Title	Telephone	Fax	E-Mail
Lynda Lawson	Manager	916-654-7891	916-654-7537	llawson@edd.ca.gov

Performance Management Unit	Title	Telephone	Fax	E-Mail
Cindy Hobart	Manager	916-654-8285	916-654-9586	Chobart3@edd.ca.gov

* For specific closeout “program” questions please contact your assigned WtW 85 Percent Specialist or 15 Percent Program Manager.

Definition of Terms

Accrued Expenditures—the charges incurred by the subgrantee during a given period requiring provision of funds for: (1) goods and other tangible property received, (2) services performed by employees, contractors, subgrantees, subcontractors, and other payees, and (3) other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments. [Title 29 CFR Section 97.3 or Title 29 CFR Section 95.2(a)]

Acquisition cost of equipment—the net invoice price of the equipment, including the cost of modification, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty, or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the recipient's regular accounting practices. [Title 29 CFR Section 95.2 or Title 29 CFR Section 97.3]

Cash Receipts—all cash received including program income.

Closeout—the process by which the subgrantee completes and submits a closeout package to the Employment Development Department (EDD).

Closeout Summary of Expenditures Report—the financial report indicating a “C” (Closeout) on line I. 6. of the Summary of Expenditures to be included in the closeout package submitted to EDD. A separate form must be completed for each of the individual allocations (a.k.a. grant code) of a master subgrant.

Equipment—tangible, non-expendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. (Title 29 CFR Section 97.3)

Final Summary of Expenditures Report—the financial report indicating a “F” (Final) on line I. 6. of the Summary of Expenditures. This report should be filed once the subgrantee has determined that all costs associated with an individual allocation (a.k.a. grant code) have been accrued. This may be filed prior to the actual closeout date of the subgrant. A separate form must be completed for each of the individual allocations (a.k.a. Grant Codes) of a master subgrant.

Grant Code—the three-digit code that identifies a particular allocation. Cash is requested and expenditures are reported by the grant code issued by the WID. There could be more than one grant code within a master subgrant.

Line Item Closeouts—a closeout of an individual line item within a master subgrant.

Master Subgrant—an award of financial assistance by means of a mutual agreement initiated by the WID. The master subgrant is term-specific and may consist of one or more grant codes. The recipient of the WtW allocation (listed on the master subgrant) is deemed the “subgrantee.”

Special Project Subgrant—an award of financial assistance by means of a mutual agreement initiated by the WID. The Special Project Subgrant is term-specific. The recipient of the WtW allocation (listed on the Special Projects Subgrant) is deemed the “subgrantee.”

Master Subgrant Closeout—that all operational dates have expired or the last item [grant code] within the master subgrant ended.

Program Income—the gross income received by the subgrantee directly generated by a grant support activity, or earned only as a result of a grant agreement during the grant period. At this time, the net income method used in the accounting for revenue and cost associated with generating program income must be used for the WtW program.

Unliquidated Obligations—for reports prepared on a cash basis, the amount of obligations incurred by the subgrantee that has not been paid. For reports prepared on an accrued expenditure basis, they represent the amount of obligations incurred by the subgrantee for which an outlay has not been recorded.